

IRISH CHURCH TEMPORALITIES.

A C C O U N T

OF

THE COMMISSIONERS

OF

CHURCH TEMPORALITIES IN IRELAND,

For the Period from 26 July 1869 to 31 December 1870;

TOGETHER WITH THE

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL
THEREON.

(PRESENTED TO PARLIAMENT PURSUANT TO ACT 32 & 33 Vict. c. 42, s. 37.)

*Ordered, by The House of Commons, to be Printed,
2 June 1871.*

ACCOUNT of the RECEIPT and EXPENDITURE of the CAPITAL, and of the REVENUES derived from all or of any other Funds falling under their Control and Management, under the Provisions of
Dr.

RECEIPT.

Section of Act.			£.	s.	d.	£.	s.	d.
30	Balance on the 27th July 1869 :							
	Cash balance - - - - -	-	10,154	10	2			
	Sub-accountants, &c. - - - - -	-	641	14	1			
						10,795	4	3
31	Conversion of Renewable households into perpetuities (Act 3 & 4 WILL. 4, c. 37, s. 145) - - - - -	-				6,819	19	-
11 & 12	RENTS, &c.:							
	Titho Rentcharge. (Vide Appendix, No. 1, at page 8) - - - - -	-				42,011	-	0
	LANDS, &c.:							
	1. Perpetuity grants. (Vide Appendix, No. 1, at page 8) - - - - -	-	48,265	2	1			
	2. Renewable households and fines. (Vide Ap- pendix, No. 1, at page 8) - - - - -	-	27,804	9	5			
	3. Tardy rents. (Vide Appendix, No. 1, at page 8) - - - - -	-	7,094	7	10			
	4. Miscellaneous tenures. (Vide Appendix, No. 1, at page 8) - - - - -	-	7,948	18	1			
	5. Mineral rents and royalties. (Vide Appendix, No. 1 at page 8) - - - - -	-	1,128	9	5			
						92,361	1	10
	Carried forward - - - - -	-	160,868	6	0			

PROPERTY, Real and Personal, vested in the COMMISSIONERS OF CHURCH TEMPORELITIES IN IRELAND, "The Irish Church Act, 1869," for the Period from 26 July 1869 to 31 December 1870.

Gr.

EXPENDITURE.

Section of Act.		£.	s.	d.	£.	s.	d.
	Compensations, Annuities, Grants, &c.:						
45	Compensations to Vicars General and other officers for loss of fees	-	-	-	654	10	11
	Building Charges:						
65	In cases of vacant benefices	-	-	-	959	11	11
65	Payments to persons appointed to Ecclesiastical offices between 26th July 1869 and 1st January 1871	-	-	-	7,609	14	-
	THE REGUM DENT.						
	Compensation on Discontinuance of the Parliamentary Grant, viz.:						
30	Life Annuities:						
	Non-conforming ministers and their assistant successors	-	-	-	30,394	3	3
	Commutation of Annuities (payable to Trustees):						
39	Non-conforming ministers and their assistant successors	-	-	-	127,261	-	3
40	Widow and Orphan Fund, Synod of Ulster	-	-	-	6,194	-	-
40	Other widows' funds	-	-	-	10,953	18	2
40	Ministers' payments to widows' funds	-	-	-	18,900	8	3
40	Clerks of the Synod	-	-	-	2,151	19	4
					188,607	8	2
	GENERAL ASSEMBLY'S COLLEGE AT BELFAST.						
40	Payments to the Trustees on Discontinuance of the Parliamentary Grant, viz.:						
	In respect of the salaries of Theological Professors, and Incidental expenses	-	-	-	24,871	3	3
	In respect of Buildings	-	-	-	16,104	15	11
					30,975	19	2
	NON-SUPERINTENDING ASSOCIATIONS OF PRESBYTERIANS.						
40	Payments to Trustees on discontinuance of the Parliamentary Grant, in respect of the salaries of Theological Professors	-	-	-	-	-	4,200
11 & 12	Rate, Abatements, &c.:						
	Title Rent-charges:				£.	s.	d.
	Poor rate	-	-	-	9,387	13	7
	Property tax	-	-	-	800	1	11
					8,188	15	6
	Lands, &c.:						
	Poor rate, &c.	-	-	-	1,870	9	7
	Property tax	-	-	-	1,740	10	4
	Repayments and remissions	-	-	-	5	10	11
					3,310	18	10
65	Proportion of Income paid over to the Clergy	-	-	-	-	-	5,012
11 & 12	Allowances to Trustees (improvements, repairs, &c.)	-	-	-	-	-	137
11 & 12	Title rent-charges paid	-	-	-	-	-	298
11 & 12	Quit and Crown rents paid	-	-	-	-	-	176
	Carried forward	-	-	-	£.	91,071	9

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested
Dr.

RECEIPT—continued.

Section of Act.		Brought forward	£.		£.	
			s.	d.	s.	d.
11	Dividends and Interest of Money :					
	On New Three per Cent. Annuities	- - - - -	5,294	1 10		
	On Three per Cent. Consolidated Annuities	- - - - -	2,697	11 8		
	On Glad house mortgages. (<i>Vide Appendix, No. 1, at page 8</i>)	- - - - -	2,713	- 7		
	On Mortgages (converted leasesholds). (<i>Vide Appendix, No. 1, at page 8</i>)	- - - - -	2,030	10 5		
	On other moneys	- - - - -	133	7 5		
					108,948	5 6
11	Charge on the See of Armagh (Act 3 & 4 Will. 4, c. 37, s. 54). (<i>Vide Appendix, No. 1, at page 8</i>)	- - - - -			11,117	11 11
11	Charge on the See of Derry (Act 3 & 4 Will. 4, c. 37, s. 54). (<i>Vide Appendix, No. 1, at page 8</i>)	- - - - -			6,750	- -
11	Private Subscriptions :					
	Building churches	- - - - -	1,419	10 -		
	Enlarging churches	- - - - -	597	2 -		
	Repair of churches	- - - - -	4,098	18 -		
					6,065	19 -
11	Eccllesiastical tax (Act 3 & 4 Will. 4, c. 37). (<i>Vide Appendix, No. 1, at page 8</i>)	- - - - -			92,177	5 3
11	Miscellaneous receipts	- - - - -			6,653	1 5
11	Deposit account, Perpetuity mls, &c. (Act 3 & 4 Will. 4, c. 37, s. 146)	- - - - -			546	- -
	Carried forward	- - - - -	£.		929,969	14 1

in the Commissions of Church Temporalities in Ireland, from 26 July 1869 to 31 December 1870, &c.—continued.

Cr.

EXPENDITURE—continued.

Section of Act.		Brought forward	£.	s.	d.	£.	s.	d.
11 & 12	Rates, taxes, &c.	- - - - -	-	-	-	330,971	0	4
46	Expenditure under the 46th Section of "The Irish Church Act, 1869":							
	Building churches	- - - - -	48,256	11	6			
	Enlarging churches	- - - - -	11,073	6	10			
						64,329	16	11
49	Expenditure under the 49th Section of the "Irish Church Act, 1869":	-						
	Repair of churches	- - - - -	65,038	17	0			
	Church registers	- - - - -	18,271	0	1			
	Salaries of clerks, sextons, &c.	- - - - -	28,810	11	0			
						103,048	18	4
11	Stipends and other Payments for which the late Ecclesiastical Commissioners were liable:							
	Stipends in Dublin curacies (Act 3 & 4 Will 4, c. 37)	- - - - -	5,934	11	-			
	" to vicars choral and curates of suspended benefices, &c.	- - - - -	7,185	6	3			
	" to incumbents of Tallow and Kill parishes	- - - - -	225	-	-			
	" In augmentation of small benefices	- - - - -	12,712	-	4			
	Salaries of Diocesan schoolmasters	- - - - -	444	0	0			
	Ministers' money (Act 26 & 21 Vict. c. 6, and 17 Vict. c. 11)	- - - - -	10,248	18	4			
	Superannuation allowances granted prior to 27th July 1869	- - - - -	305	12	6			
						40,485	17	0
	Miscellaneous payments	- - - - -						
5 to 7	Expenses of the Commission:							
	Establishment:		£.	s.	d.			
	Salaries	- - - - -	17,441	8	6			
	Allowances to clerks for extra duty	- - - - -	682	16	1			
	Travelling expenses	- - - - -	923	13	5			
	Rent, rates, taxes, &c.	- - - - -	488	10	-			
	Repairs, &c.	- - - - -	805	19	10			
	Post and light	- - - - -	74	11	-			
	Stationery and printing	- - - - -	605	19	11			
	Incidental expenses	- - - - -	1,734	13	8			
						22,182	0	6
	Legal Branch:							
	Salaries	- - - - -	1,145	11	4			
	Incidental expenses	- - - - -	80	5	10			
						1,225	17	9
	Architects' and Surveyors' Branch:							
	Salaries	- - - - -	4,688	11	0			
	Travelling expenses	- - - - -	1,490	15	7			
	Surveys, plans, valuations, &c.	- - - - -	919	17	11			
	Incidental expenses (including allowances for stationery)	- - - - -	155	0	5			
						5,233	14	4
	Receivers and Collectors:							
	Commission, &c.	- - - - -	686	14	1			
	Incidental expenses	- - - - -	16	9	11			
						602	4	-
44	Compensation and superannuation allowances of the Commissioners and Officers of the late Ecclesiastical Commission	- - - - -						
						20,230	3	11
11	Deposit account, Perpetuity sales, &c. (Act 3 & 4 Will 4, c. 37, s. 146)	- - - - -						
						500	2	7
	Carried forward	- - - - -	£.			492,481	13	8

Account of the Receipt and Expenditure of the Capital, and of the Revenues derived from all Property vested
Dr.

RECEIPT--continued.

Station of Act.		£.	s.	d.	£.	s.	d.
	Brought forward - - -	-	-	-	233,009	14	1
11	Globe-house advances repaid; late Board of First Fruits (Act 3 & 4 Will. 4, c. 37, s. 28; and 1 & 2 Vict. c. 160, s. 48. (<i>Vide Appendix, Nos. 1 and 2, at page 8</i>)	-	-	-	0,150	0	0
11	Globe-house mortgages (Acts 23 & 24 Vict. c. 160, s. 39; and 14 & 15 Vict. c. 73, s. 20):						
	Principal repaid (<i>Vide Appendix, No. 1, at page 8</i>)	-	-	-	2,364	13	10
	Mortgage money returned (<i>Vide Appendix, No. 2, at page 8</i>)	-	-	-	450	0	1
21	Mortgage account; converted leaseholds (Act 3 & 4 Will. 4, c. 37, s. 150). (<i>Vide Appendix, No. 3, at page 8</i>)	-	-	-	-	-	-
29	Primate Boulter's Fund { Tithe rentcharge (<i>Vide Appendix, No. 1, at page 8</i>)	-	-	-	28	0	4
	Dividends of stock -	-	-	-	5,024	0	10
29	Primate Robinson's Fund; Dividends of stock -	-	-	-	-	-	-
29	Bishop Gore's Fund { Tithe rentcharge (<i>Vide Appendix, No. 1, at page 8</i>)	-	-	-	826	3	1
	Dividends of stock -	-	-	-	180	2	8
29	Endowment Fund; Dividends of stock -	-	-	-	-	-	-
29	Chapel of Ease Repair Fund; Dividends of stock -	-	-	-	-	-	-
40 to 44	Commissioners for the Reduction of the National Debt; advances for the purposes of the "Irish Church Act, 1869"	-	-	-	-	-	-
11	Securities sold, viz.:—						
	£. 160,251. 10. 4. stock, New Three per Cent. Annuities -	-	-	-	-	-	-
	£. 115,427. 11. 10. stock, Three per Cent. Consolidated Annuities -	-	-	-	165,783	8	7
		-	-	-	165,000	1	8
					£.	901,363	18 11

STOCK BALANCES ON THE 26th July 1869 AND 31st December 1870.

Description of Stock.	26 July 1869.	31 December 1870.
New Three per Cent. Annuities -	£. 160,252 15 4	£. 108,843 10 7
Three per Cent. Consolidated Annuities -	115,427 11 10	—
Bank of Ireland Stock -	28,700 —	28,700 —
	£. 313,410 7 2	147,543 10 7

Irish Church Temporalities Commission, }
26 May 1871. }

A. J. Phillips,
Accountant to the Commissioners.

I certify that the foregoing account has been examined under my directions,
Exchequer and Audit Department, }
1 June 1871.

in the Commissioners of Church Temporalities in Ireland, from 26 July 1869 to 31 December 1870, &c.—continued.
Cr.

EXPENDITURE—continued.

Section of Act.		£.	s.	d.	£.	s.	d.
	Brought forward	—	—	—	492,481	13	2
11	Glebe-house advances; late Board of First Fruits (Act 3 & 4 Will. 4, c. 37, s. 58)	—	—	—	100	13	—
11	Glebe-house mortgages (Act 23 & 24 Vict. c. 166, s. 30). (Vide Appendix, No. 2, at page 6)	—	—	—	3,023	1	9
31	Mortgage account; converted leaseholds (Act 3 & 4 Will. 4, c. 37, s. 155). (Vide Appendix, No. 2, at page 8)	—	—	—	1,254	8	0
20	Primate Boulter's Fund	—	—	—	7,230	15	—
29	Bishop Gee's Fund	—	—	—	—	—	—
49	Endowment Fund	—	—	—	177	13	6
59 to 64	Commissioners for the Reduction of the National Debt; stamp duty on debentures	—	—	—	626	—	—
50	Cash invested, viz:— £. 105,843. 10. 7. stock, New Three per Cent. Annuities	—	—	—	100,000	—	—
55	Balance on the 31st December 1870:— Cash balance, Bank of Ireland	—	—	—	383,203	14	4
	Less, outstanding orders	—	—	—	1,484	4	11
		—	—	—	381,719	9	5
	Sub-accountants, &c.	—	—	—	8,751	—	9
		—	—	—	380,968	9	7
		£.	—	—	491,365	13	11

Monck,
James A. Lawson,] Commissioners of Church
Geo. A. Hamilton,] Temporalities in Ireland.

and that, subject to the observations contained in my Report, it is correct.

Wm. Dwyer,
Comptroller General of the Receipt and Issue of
Her Majesty's Exchequer,
and Auditor General of Public Accounts.

APPENDIX, No. 1.

STATEMENT, in gross, showing the SUMS RECEIVED in respect of the undermentioned ACCOUNTS, from 26 July 1869 to 31 December 1870, together with the AMOUNTS due at the commencement and close of the Period, being an Abstract of the various RENTALS.

Page of Account.	Title of Account.	Amount at 26 July 1869.	Debt due for the Period.	Total.	Received within the Period.	Discharged.	Amount at 31 Dec. 1870.
2	Rents, &c. 1	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Tithe recharge - - -	4,566 19 0	47,611 6 0	52,178 5 0	42,611 0 0	53 13 0	52,668 11 0
	Lands, &c.:						
	1. Perpetuity grants - - -	10,296 0 0	52,370 14 0	62,666 14 0	48,265 0 0	-	50,665 12 0
	2. Household households and fees -	1,145 0 0	25,702 10 0	26,847 10 0	22,004 0 0	-	2,947 1 0
	3. Tithy incomes - - -	1,075 15 0	0,232 2 7	1,111 14 7	7,988 7 00	-	5,137 0 0
	4. Miscellaneous sources - - -	2,134 16 0	7,979 17 11	10,954 14 0	7,043 13 0	13 13 0	5,142 7 0
	5. Mineral rents and royalties - - -	-	1,346 9 0	1,346 9 0	1,338 0 0	-	8 0 0
4	Charge on the Site of Aragh - - -	4,800 0 0	0,000 0 0	4,800 0 0	4,786 0 0	-	0,014 0 0
4	Charge on the Site of Derry - - -	0,150 0 0	0,000 0 0	0,150 0 0	0,010 0 0	-	0,000 0 0
4	Balochistan sur - - -	(22,222 6 0)	18,865 17 10	20,013 15 0	20,177 5 0	7 17 10	(24,041 18 12)
6	Globe-house advances, into Board of First Fruits - - -	4,433 15 1	5,869 11 0	8,243 7 10	6,150 0 0	-	2,000 18 7
6	Globe-house mortgages [Principal - - -]	490 1 0	*2,628 2 0	3,017 4 0	2,501 13 10	8 14 0	637 13 0
6	Mortgage account, converted households [interest] - - -	490 15 0	2,029 10 11	3,479 2 0	2,712 0 0	10 11 0	727 6 0
6	Mortgage account, converted households [interest] - - -	490 15 0	1,008 10 0	2,008 7 0	1,000 10 0	-	318 17 0
6	Private Banker's Fund (tithe recharge) - - -	27 12 0	41 10 0	120 0 0	22 6 4	102 12 0	13 15 00
6	Bishop Gen's Fund (tithe recharge) - - -	25 0 0	861 0 0	886 0 0	820 0 1	-	61 5 11
	£.	11,779 10 0	106,026 12 0	240,379 2 10	195,195 11 0	197 0 0	52,586 10 0
	*Instalments payable (see App. No. 2) - - -	-	-	-	2,479 0 0		
	Debtors over-credit on previous account - - -	-	-	-	3 4 -		
					2,479 3 4		

APPENDIX, No. 2.

STATEMENT showing the BALANCES OUTSTANDING on the undermentioned LOAN AND MORTGAGE ACCOUNTS, at 26 July 1869 and 31 December 1870.

Page of Account.	Title of Account.	Balance Outstanding at 26 July 1869.	Advances Made, and Mortgages Executed within the Period.	Total.	Received within the Period.	Installments payable within the Period.	Balance Outstanding at 31 Dec. 1870.
6	Globe-house advances, into Board of First Fruits - - -	21,144 2 0	- - -	21,144 2 0	3,850 0 0	- - -	14,593 10 0
6 & 7	Globe-house mortgages - - -	48,729 0 10	3,023 1 0	51,753 11 7	429 0 1	2,479 0 0	49,254 15 12
6 & 7	Mortgage account, converted households - - -	22,426 5 4	1,254 0 0	30,790 10 1	200 0 0	- - -	30,520 15 1
	£.	90,300 10 2	4,377 10 6	103,648 0 0	6,500 15 4	2,479 0 0	64,371 4 9

APPENDIX, No. 3.

STATEMENT showing the MONIES raised on DEBENTURES issued by the COMMISSIONERS OF CHURCH TEMPORALITIES in IRELAND, under the Borrowing Powers (Sections 59 to 64) of "The Irish Church Act, 1869."

Number.	Date of Debenture.	Date of Advance.	By whom Advanced.	Within what Period Repayable.	Rate of interest.	Date on which Interest will be Payable.	Guarantee.	Amount.
1 to 5	2 Dec. 1870	6 Dec. 1870	The Commissioners for the Reduction of the National Debt.	15 years	3% per cent.	30 June 1871 to 31 December,	The Treasury -	£. 500,000

FIRST REPORT.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the ACCOUNT of the COMMISSIONERS of CHURCH TEMPORALITIES in IRELAND (from the 26th of July 1869 to the 31st of December 1870); prepared and submitted to Parliament in pursuance of the 37th Section of the Act 32 & 33 Vict. c. 42.

"THE ACT to put an end to the Establishment of the Church of Ireland, and to make provision in respect of the temporalities thereof, and in respect of the Royal College of Maynooth," received the Royal assent on the 26th of July 1869.

The 37th section of this Act provides, that the Commissioners appointed under it shall prepare, "in such form, and either annually, or for such shorter period as the Treasury may direct, accounts of the receipt and expenditure of the capital, and of the revenues derived from all property, real and personal, vested in the Commissioners, or of any other funds falling under their control and management, under the provisions of the Act; and within three months after the expiration of each year, or other shorter period to which the accounts relate the Commissioners shall transmit the same to the Comptroller and Auditor General to be audited, certified, and reported upon, with reference to the provisions of the Act, and in conformity with the powers and regulations prescribed in the Exchequer and Audit Department Act, 1856, for the rendering and auditing of Appropriation Accounts." The section further provides, that the accounts, with the Reports of the Comptroller and Auditor General thereon, shall be laid before both Houses of Parliament not later than ten months after the date on which they shall have been rendered for audit, if Parliament be then sitting.

This first account of the Commissioners of Church Temporalities in Ireland, prepared in conformity with the above provisions, embraces the period from the 26th of July 1869 to the 31st of December 1870, it having been thought convenient to include in one account the transactions of the first 17 months, which form the transitional period between the passing of the Act, the dissolution of the Legislative Union between the Churches of England and Ireland, and the disestablishment of the Church of Ireland on the 1st day of January 1871.

The 11th section of the Irish Church Act provides that, from and after the passing of the Act, all property, real and personal, at the date of such passing, vested in or belonging to the Ecclesiastical Commissioners for Ireland, shall be transferred to and vested in the Commissioners appointed under this Act, subject to all tenancies, charges, incumbrances, rights, &c., &c.

The Commissioners of Church Temporalities in Ireland, having been thus substituted for the Ecclesiastical Commissioners, it became the first duty of this Department, in the examination of their accounts, to ascertain the correctness of the balance on account of the property so transferred to them, as well as the correctness of the rentals and other schedules of the property with which the Irish Church Temporalities Commissioners were to be charged. owing, however, to the delay in the preparation and rendering of the rental books and other documents, to this Department, it has not been found practicable, finally, to complete the examination of this part of the account. There is, however, no reason for doubting the substantial accuracy of the figures in the account; from which it appears that the sum of 19,776 £ 4 s. 3 d., was handed over by the late Ecclesiastical Commissioners in cash; that stock, to the amount of 313,410 £ 7 s. 2 d., was transferred; and that there are mortgages on nosocomi of glebe houses, &c., amounting to 99,370 £ 18 s. 2 d., which produced, during the period of the account, in dividends and interest, 4,782 £ 11 s. Of those mortgages, a portion was security for advances by the late Board of First Fruits; and under the provisions of the Act 43 Geo. 3, c. 106, such advances are not chargeable with interest.

The Irish Church Temporalities Commissioners also took over real property, which realised a revenue consisting of rents, tithe rent-charges, royalties, &c., during the period of this account (which may be taken at a year and a half) of 134,262 £ 2 s. 3 d. The arrears of revenue uncollected on the 26th of July 1869 amounted to 51,778 £ 10 s. 1 d., and those outstanding on the 31st of December 1870, to 53,986 £ 11 s. 5 d. Appended to this Report will be found a letter from the Commissioners, containing explanations with reference to this uncollected revenue.

Under the arrangements introduced by the Commissioners' accountant, the greater portion of the revenue is collected by means of receivable orders. By this system, not only is the collection under the complete control of the office in Dublin, but as it is made imperative upon the tenants, in paying their rents, to send the receivable orders, together with a cheque or other remittance, direct to the Bank of Ireland, in Dublin, there seems to be perfect security for the payment of the money due to the Commissioners. The collectors' per-centages are dispensed with, and no loss can arise from defaulting collectors. It is thus expected that the whole revenue will be collected at a cost of less than one per cent.

I have deemed it right specially to notice the advantages of this system of collection, combining, as it apparently does, security with economy. If, on experience, it should be found to work well, the system will, doubtless, commend itself as capable of extension, with advantage to the public service, to other departments of the State.

The other principal heads of receipt shown on the account are:—

1. Conversion of Renewable Leases into Perpetuities.

By the Act 3 & 4 Will. 4, c. 37, s. 145, tenants are empowered to convert their leases into perpetuities. The sum received from the property so converted amounts to 6,819 £. 19 s.

In cases in which the tenants were unable to find the whole of the purchase-money, the late Ecclesiastical Commissioners, under the operation of Section 155, advanced the purchase money on mortgage, the tenants paying interest at 5 per cent. The amount of interest paid by them is 2,050 £. 10 s. 5 d., and the amount of the principal returned is 290 £.

On the payment side of the account it will be seen that the Irish Church Temporalities Commissioners, in fulfilment of the engagements of the late Ecclesiastical Commissioners, have advanced, on account of these mortgages, during the period of this account, the sum of 1,254 £. 8 s. 9 d.

2. Glebe-House Mortgages.

The late Ecclesiastical Commissioners were also empowered, under 23 & 24 Vict. c. 150, s. 30, to advance sums for the erection of glebe houses, interest being charged on these advances at the rate of 4 per cent. per annum; and under the provisions of the Act 14 & 15 Vict. c. 73, s. 20, one-thirtieth part of the principal sum is to be repaid each year. The sum received in repayment of the principal amounts to 2,304 £. 13 s. 10 d., and interest to 2,712 £. 0 s. 7 d.

The Irish Church Temporalities Commissioners have also advanced the sum of 3,023 £. 1 s. 9 d., as will be seen on reference to the payment side of the account.

From the examination of this account it appears that, in accordance with the practice adopted by the Ecclesiastical Commissioners, instalments of principal due each year, even if not paid, are struck off from the total of the mortgage, and charged as arrears against the incumbrant.

It would also seem, from inquiries made by this Department, that interest is not charged on these arrears. Copies of the communications which have passed on the subject are annexed to this Report.

3. Charges on the See of Derry and Armagh.

These charges, amounting respectively to 9,240 £. and 6,750 £., which, under the 11th Section, have been transferred to the Irish Church Temporalities Commissioners, were vested, by Act 3 & 4 Will. 4, c. 37, s. 54, in the late Ecclesiastical Commissioners, and devoted by them to the general purposes of the above-quoted Act.

4. Private Subscriptions.

Private subscriptions have been received by the Irish Church Temporalities Commissioners, amounting to 6,065 £. 10 s., on account of building, enlarging, and repairing churches, in fulfilment of engagements entered into with the late Ecclesiastical Commissioners.

It further appears that parishioners were required in some cases, by the late Ecclesiastical Commissioners, to contribute towards the building or repairing of the parish church, and instances have occurred in which the inhabitants of a parish, who were unable to pay the required contribution, entered into bonds or gave other securities for the payment of the stipulated sum.

A statement showing the amount of these bonds, and other securities, is appended to this Report.

It may be observed, in connection with this head of receipt, that, by Section 78 of the 3 & 4 Will. 4, c. 37, the Ecclesiastical Commissioners were entitled to receive pew-rents from churches towards the erection of which they had contributed.

On inquiring of the present Commissioners whether any such sums had been received by them, I was informed that "no rents and profits from the letting or sale of pews have, so far as the Commissioners know, vested in them."

5. Ecclesiastical Tax.

The sum derived from this tax amounted to 22,177 £. 5 s. 3 d.

By Section 14 of 3 & 4 Will. 4, c. 37, it was enacted that a tax should be levied on the incomes of all ecclesiastical persons whose ecclesiastical incomes should exceed 300 £. a year.

With the view of checking the correctness of the sum received on account of this tax, "a certified copy of the revenues of ecclesiastical offices," and also "a certified copy of the return of the annual value of their ecclesiastical offices made by spiritual persons," as required by 18th section of the aforesaid Act were requested. In reply, the Irish Church Temporalities

Commissioners

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Temporalities Commissioners stated that it would be impossible to furnish "the certified copies required, for the following reasons," viz.—

- A. "Many of the original papers have been lost."
- B. "Many clergymen neglected to furnish income returns at all."
- C. "Sometimes they were found to be incorrect when furnished; and the valuations did not therefore always correspond with the returns."
- D. "When the valuations were entered in the books of the Ecclesiastical Commissioners they were never checked."

It may be added that the late Ecclesiastical Commissioners were also directed, by Section 14, to cause amended valuations to be made "from time to time." It does not appear that such amended valuations have been made.

This question of amended valuations is of importance, inasmuch as, if the proper amount of the tax has not been levied, the present Commissioners have not received what they were entitled to; and the final surplus remaining over for the disposal of Parliament will be diminished in proportion.

6. Globe-House Advances repaid, late Board of First Fruits.

Under the provisions of the 3 & 4 Will. 4, c. 37, the Board of First Fruits was dissolved, and the powers and engagements of that Board were transferred to the late Ecclesiastical Commissioners, who were created under that Act.

The amount of 6,150*l.* 9*s.* 3*d.*, received by the present Commissioners, is on account of the repayment of principal sums advanced by the Board of First Fruits for the creation of glebe houses.

It will be seen, on reference to the other side of the account, that sums have been paid, under this head, amounting to 100*l.* 12*s.*; these payments consist of sums paid in error by incumbents, and now returned to them.

7. Advances from the Commissioners for the Reduction of the National Debt.

The account shows that, in December 1870, a sum of 500,000*l.* was received from the National Debt Commissioners. This sum was raised in order to enable the Irish Church Temporalities Commissioners to meet the demands which might accrue for payments on account of compensation for "Regium Donum," and for contributions under the Act. The advances have been made under the guarantee of the Lord Commissioners of Her Majesty's Treasury, as provided in the 61st section of the Irish Church Act.

There is a letter appended to this Report, from the Irish Church Temporalities Commissioners to the Treasury, which, having been furnished to this department in support of the entry in the account, fully explains the circumstances under which the advance took place. It is only necessary to add that, from subsequent information, there is reason to suppose that arrangements have since been made between the Commissioners and the Church representative body by which a portion only of the 8,000,000*l.* referred to in the letter will be required from the National Debt Commissioners.

8. Securities Sold.

Further sums of 146,783*l.* 8*s.* 7*d.* and 105,996*l.* 1*s.* 8*d.* cash have been received from the sale of Government Stock, as shown at page 6 of the preceding Account, and applied for the purposes of the Act.

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It will thus be seen that the total receipts by the Commissioners of Church Temporalities in freighth, from all sources, during the period of the account under consideration, amounted to 991,365*l.* 18*s.* 11*d.*

PAYMENTS.

Turning to the other side of the Account, the first payment of the Commissioners is—

1. Compensation for loss of Fees prior to 1871.

This payment, amounting to 654*l.* 10*s.* 11*d.*, is made in pursuance of the 45th section of the Irish Church Act, which provides that the Commissioners shall pay to each Vicar General, official principal, commissary general, chancellor, or registrar and auditor respectively, the amount of any fees of which he shall show to the satisfaction of the Commissioners that he has been actually deprived during the interval between the passing of the Act and the 1st of January 1871, by virtue of the provisions of the Act.

2. Building Charges of Vacant Benefices, Pay to Persons appointed to Ecclesiastical Offices, between the 26th of July 1870 and 1st of January 1871.

The Irish Church Temporalities Commissioners have discharged the building charges of vacant benefices, amounting to 939*l.* 11*s.* 11*d.*, and have made payments amounting to 7,809*l.* 14*s.*, to persons temporarily appointed to discharge ecclesiastical offices which became vacant during the transitional period to which this account relates. The income

of those benefices, &c., is vested in the Commissioners, who have in most cases allowed to the persons appointed a sum corresponding to the net income of the benefice, as provided in the 68th section of the Act.

3. The Regium Donum.

In consequence of the discontinuance of the Parliamentary Grant, compensation, amounting to 20,224*l.* 2*s.* 2*d.*, has been awarded, under the provisions of Section 38, to certain of the non-conforming clergy and their assistant successors in respect of annuities.

Some of the non-conforming clergy and their assistant successors, have under Section 38, commuted the annuities due to them, and the sum of 127,301*l.* 0*s.* 3*d.* has been paid for such commutations.

It may here be observed, that the provisions of the 38th section of the Act have not been fully complied with as regards some of these payments for commutation.

This section requires that the trustees appointed to receive the commutation money shall be appointed by the minister, or assistant successor, and the General Assembly, or Synod, or Presbytery, as the case may be.

These appointments not having been furnished, the attention of the Commissioners has been called to the omission, and they have been requested to obtain the appointments in question, and transmit them to this department.

Under the terms of Section 40, Sub-section 1, compensation has been made to the Widows and Orphans Fund, Synod of Ulster, amounting to 6,124*l.*

A sum of 18,500*l.* 8*s.* 2*d.* has also been paid by way of compensation to widows' funds under Section 40, Sub-section 3, on account of sums paid by ministers out of their first year's income.

Also under Section 40, Sub-section 2, a sum of 8,505*l.* 6*s.* 3*d.* has been paid in compensation of sums derived from "vacant congregations."

In addition to this charge, it appears from the accounts that there have been claimed and allowed, under the same section and sub-section, payments as compensation to the Presbyterian Widows' Fund Association, and to the Trustees of the Sessional Widows' Fund Association, on account of the annual subscription made by individual members to these associations.

As it was not apparent that these associations had, at any time, received any grant directly or constructively from the Regium Donum, it appeared to me that the compensation awarded to these associations had not been contemplated by Parliament, as the object of the Act was to compensate those persons or bodies only who had been injured by the withdrawal of the Parliamentary Grant. Accordingly two communications were addressed, under my directions, to the Commissioners (copies of which, together with the replies, are herewith annexed), with the view of ascertaining the grounds upon which these payments had been made, and also whether the facts of the case, as stated by me, were correct.

It will be seen from the replies to these letters that, without demurring to my statement of the facts, the Commissioners declined to afford any information as regards these payments, on the ground that, by the terms of the 7th section, they are constituted sole and final judges of the construction of the Act both as regards law and fact.

Having regard to the claimants under the Act, the Commissioners have, in the definition they have given of their powers, no doubt correctly interpreted the 7th section. But as, on the other hand, the Comptroller and Auditor General is expressly required by the 37th section, to audit, certify, and report upon the accounts, with reference to the provisions of the Act, and in conformity with the principles which regulate the application of moneys appropriated to specific purposes by Parliament, I feel it a duty incumbent upon me, in considering the admissibility of payments stated to be charged against Irish Church Funds in virtue of powers conferred by the Act, to notice the doubts which have suggested themselves as to the legality of the compensations made to the associations in question.

As already observed, the non-conforming clergy have received annuities equal to the yearly amount drawn by them from the Regium Donum without deduction; and, as compensation has also been made to the two widows' funds before mentioned, for subscriptions paid by the clergy out of their own incomes, it follows, if my understanding of the facts and of the intentions of the Legislature is correct, that a double compensation has been made, amounting to 11,450*l.* 12*s.*

Under Section 40, Sub-section 4, compensation has further been awarded to the clerks of Synods, amounting to 2,131*l.* 19*s.* 4*d.*; to the trustees of the General Assembly's College at Belfast, in respect of Theological Professors' salaries, incidental expenses, and buildings, Sub-sections 5 and 6, 33,775*l.* 19*s.* 2*d.*; and lastly to the trustees of the non-subscribing associations of Presbyterians, also for Theological Professors' salaries, 4,200*l.*

As regards the payments of the annuities due to the clerks of Synods, evidence of the appointment of the trustees to whom the money should be paid has not been, as yet, furnished to this department in respect of one of these clerks.

The attention of the Commissioners has likewise been called to this omission, and they have been requested to furnish the necessary evidence.

4. Rent Abatements.

Allowances to tenants for improvements, tithe rents, rates, and taxes, and other charges incidental to the possession and management of landed property, form the next payments in the account; they amount, in the aggregate, to 10,505 £ 1 s.

5. Expenditure in Building and Enlarging Churches.

It appears, from the account, that 42,556 £ 11 s. 1 d. has been expended by the Commissioners in building, and 11,573 £ 5s. 10d. in enlarging churches. The 48th section of the Irish Church Act expressly prohibits the Commissioners from incurring any expenditure for those objects "except such sums as the Ecclesiastical Commissioners of Ireland shall, before the 1st of March 1869, have engaged or agreed to expend for such purposes, or such as, in the opinion of the Commissioners, they may, since that date, in due and ordinary course of business, have engaged or agreed to expend for such purposes."

It has been the duty of this department to satisfy itself that the provisions of this section have been complied with, and the express certificate of the Commissioners has been required for every payment of this nature.

6. Expenditure under Section 49; Repairs of Churches; Church Requisites.

The Irish Church Temporalities Commissioners have also incurred expenditure in respect of the repairs of churches, church requisites, salaries of clerks, sextons, &c. (being obligations of the late Ecclesiastical Commissioners taken over by them), amounting to a total of 103,246 £ 18s. 4d.

Under Section 49 of the Irish Church Act the Commissioners were empowered to ascertain and, by order, declare what sums are necessary for repairs of churches.

These orders have not been furnished, and, in various instances, the tradesmen's receipted accounts have not been produced.

In reply to the request for the production of these documents, the Commissioners stated "that grants for church repairs are, in numerous cases, made to the clergyman, and in these cases his certificate that the work has been done is the only voucher required by the Commissioners, as they do not deem it advisable to call on the clergyman to support his statement by tradesmen's receipts."

There is, therefore, in the cases referred to, no direct evidence that the tradesmen have been paid the amount due to them, or that the money has been applied in accordance with the terms of the Act.

These remarks apply to 6,309 £ 13s. 4d., out of the total sum of 46,038 £ 17s. 9d. expended in repairs.

The observation as to the absence of bills of particulars is also applicable to the expenditure incurred in supplying church requisites.

In reply to a request that bills of particulars might be furnished, the Commissioners state that "there are no bills of particulars. The Commissioners, under the 49th section of the Irish Church Act, ascertained, by reference to the amounts granted in preceding years, the proper sum to be paid in each case, and, by order, declared such sum to be necessary;" thus granting the amount previously paid to each parish without any special investigation into the requirements of every case.

7. Stipends and other Payments for which the late Ecclesiastical Commissioners were liable.

These payments, amounting to 40,495 £ 17s. 6d. were liabilities for which the late Ecclesiastical Commissioners were responsible, and in consequence of the property formerly held by them being now transferred to and vested in the Irish Church Temporalities Commissioners, the payments on account of stipends and superannuation allowances will continue to be made by them during the lifetime of the present recipients.

8. Expenses of the Commission.

The cost of this service amounts to 30,239 £ 3s. 11d. The amount payable to the Commissioners for salary is fixed by Section 6, Sub-section No. 1.

By Sub-section No. 2 it is enacted, that the amount of the salaries of the secretary, clerks, and other persons shall be such as may be recommended by the Commissioners, with the sanction of the Lord Lieutenant and the approval of the Treasury.

Sub-section No. 3 directs that the remuneration to the architects, actuaries, surveyors, &c., shall be on a scale to be approved by the Treasury.

9. Compensation and Superannuation Allowances of the Commissioners and Officers of the late Ecclesiastical Commission.

Section 44 fixes the amount to be paid by way of compensation to two of the late Ecclesiastical Commissioners, and further provides that such annual sums shall be paid to the various officers whose services shall not be required, as the late Commissioners, with the assent of the Lord Lieutenant, may recommend, and the Lords Commissioners of the Treasury may approve. The sums so paid amount to 4,020 L 11 s. 4 d.

10. Primate Boulter's Fund.

This is a fund left by Archbishop Boulter, for the purpose of augmenting small livings, and for other charitable objects.

By 46 Geo. 3, c. 60, it was enacted that small livings in Ireland were to be augmented by grants from this fund; so that the value thereof, together with the augmentation, should not on the whole exceed 100 L a year in each case. Although this Act is repealed by the 3 & 4 Will. 4, c. 37, it appears that the restriction as to the amount of the augmentation contained in the Act of Geo. 3 is re-enacted by Section 61 of 3 & 4 Will. 4, and Section 32 of 23 & 24 Vict. c. 130.

As, however, it was ascertained that many livings had been increased to an amount exceeding the statutory limit of 100 L a year, the attention of the Commissioners was called to the subject by a communication from this Department, a copy of which, with their reply, is herewith submitted.

It will be observed, from the reply, that "the Commissioners are of opinion, and have so decided, that they have no power to question or review the proceedings or orders of the Ecclesiastical Commissioners, and are bound in taking the property, to discharge all the demands which attached upon them."

It is beyond my province to express any opinion upon the views taken by the Commissioners as to the obligations imposed upon them by the acts of their predecessors.

As, however, the Act, Will. 4, c. 37, re-enacts the provisions of the Act of George 3, as before observed, the payments have, apparently, been made and continued in continuation of its provisions.

I have deemed it right to call special attention to the subject, as the payments will probably form the basis of the calculation on which the annuities to the clergy will be paid, or compensation granted; and, consequently, the surplus of the Irish Church funds will be proportionately affected thereby.

It appears from the books of the Commissioners that, besides livings of lesser value in which the augmentations have been carried beyond the maximum amount fixed by the Act, there are no less than 18 instances in which livings of a clear annual value, varying from 100 L to 200 L, are, nevertheless, augmented by sums from this fund.

11. Bishop Gore's Fund.

The expenditure under this head, amounting to 56 L 4 s. 8 d., are payments for rates and taxes due on the property which was bequeathed by Bishop Gore for building and repairing old ruined churches in the diocese of Waterford and Lismore.

12. Endowment Fund.

Sums have been invested by private persons for the endowment of particular churches.

The dividends of the sums so invested have been received by the Commissioners under Section 29, and applied to those particular churches.

13. Income Tax.

Having ascertained by inquiries of the Commissioners that it was intended to obtain exemption from income tax in respect of certain property held by them, and as the conditions under which the property in question is now held might be considered to be materially altered, I thought it right to bring the subject under the notice of the Inland Revenue Commissioners, whose reply is herewith submitted.

On reference to the account, it will be seen that the total expenditure, as stated by the Commissioners, is 604,995 £. 9 s. 4 d.; but from this total (without reference to the question of double compensation raised in a preceding part of this Report) two sums should be abated, which do not appear to be properly chargeable against the funds vested in the Commissioners, for the following reasons:—

	£. s. d.
Amount of a gratuity, paid by the authority of the Commissioners, to their accountant, without Treasury sanction	113 13 11
Payment of salary in advance to a clerk who died	9 13 -
	£. 123 6 11

The balance on the account will, therefore, be 386,493 £. 16 s. 6 d., and not 386,370 £. 9 s. 7 d., as shown in the account.

Wm. Danbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

1 June 1871.

APPENDIX TO THE FOREGOING REPORT.

APPENDIX, No. I.

Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin,
26 May 1871.

Sir,

WITH reference to your letter of the 13th instant, as to the revenue uncollected by this Department at 31st December last, I am directed to make the following remarks for the information of the Comptroller and Auditor General.

The property accounted for at 31st December 1870 very largely exceeds that vested in the Commissioners at 26th July 1869, under the 11th section of the Irish Church Act, while the increase of arrears is not by any means in proportion to the increase of revenue. The period selected at the request of the Comptroller and Auditor General for the close of the financial year, while possessing many advantages in other respects, is decidedly unfavourable for rendering an account of revenue, a considerable portion of which accrues due at 1st November and 25th December.

The poor-rate returns for the month of October (without which the receivable orders for rent and rentcharge due 1st November cannot be prepared) are not furnished to the Commissioners until about 1st December, and it is therefore impossible to issue these receivable orders until a very short time before the close of the account.

In fact, the balance of the account is struck at a date when the collection of Tithe rentcharge and November rents has only commenced. Having regard to these facts, the Commissioners consider that a large amount of the arrear is satisfactorily accounted for, and are of opinion that due diligence has been shown in the collection of their revenues.

A considerable portion of this arrear has since been received, and in all cases, when legal proceedings became necessary, instructions have been given to the solicitor of the Board to enforce payment.

I have, &c.
(signed) *Denis Godley,*
Secretary.

The Secretary,
Exchequer and Audit Department,
Somerset House, London.

APPENDIX, NO. 2.

Comptroller and Auditor General's Observations.

Much difficulty having been experienced in computing the interest on these and other mortgages, and the amount credited in the accounts being apparently incorrect, the Accountants are requested to give some general explanations as to the methods adopted by them in computing interest on mortgages, especially with regard to broken periods which may arise from an increase or decrease of the capital sum within the year, by an addition to or return of part of the mortgage money. It is also suggested that, for the future, the payment of instalments of principal may be included in detail in the monthly schedules, with the exact date of payment, as the mortgage account does not furnish these particulars; and while two instalments are included in a lump sum, as in the case of Drunken Brother, it would apparently depend upon the fact, whether such sum was paid when due, or together, when the second became due, how the interest should be computed.

Commissioners' Reply.

The method adopted in computing interest on these mortgages when there are broken periods is very simple, viz., to calculate from the date of each advance to the date of the mortgage for instance:

No. 220.

		$\frac{\text{£}}{\text{s}} \text{ } \frac{\text{d}}{\text{s}}$		$\frac{\text{£}}{\text{s}} \text{ } \frac{\text{d}}{\text{s}}$
22 Mar. 1882	1 year's interest on 575 14 8 -	-	-	22 4 7
Not disbursed, No. 1, as date of advance,	95 days ¹ " 184 - - -	-	-	1 17 6
21 Nov. 1882	1 year's " 222 12 - -	-	-	22 5 1
				£ 54 4 1

No. 207.

		$\frac{\text{£}}{\text{s}} \text{ } \frac{\text{d}}{\text{s}}$		$\frac{\text{£}}{\text{s}} \text{ } \frac{\text{d}}{\text{s}}$
7 Nov. 1882	1 year's interest on 190 -	-	-	4 4 -
First instalment. No. 1, as date of advance,	138 days ¹ " 75 -	-	-	1 12 8
	131 days ¹ " 180 -	-	-	3 13 1
7 Nov. 1883	1 year's " 265 -	-	-	10 12 -
	119 days ¹ " 25 -	-	-	- 10 10
				£ 17 18 7

It would appear that the Commissioners do not under the impression that interest is to be calculated up to the date of payment of the instalment, but the 14 & 15 Vict. c. 75, s. 26, makes that interest is payable "at the end of the first and every succeeding year," and therefore the date of mortgage is invariably taken as the period up to which interest is to be calculated, without any reference to the date at which the actual payment of the instalment is made.

The instalment and interest are both payable on same day, and a reasonable rule for both is based in the practice.

It is of course practically impossible to obtain payment the very day they fall due, but any demand of interest calculated to a date not the date of the mortgage would not be legal.

With reference to the Accountant's answer to this query, it is observed that as the capital sum bearing interest are reduced by the amount of the instalments falling due, although not paid within the period, the term so deducted and carried to "Arrears," and which, as 31st December 1870, amounted to £57 L 15s. 6d. Shows an amount of capital undischarged with interest, unless it can be shown that interest is claimed against instalments on amounts due by them.

Explanation is requested.

With reference to the Accountant's reply to this query, in which it is stated that no interest is charged on the amounts of principal not paid, he reasons to be given in reply to Query No. 275, the Comptroller and Auditor General would remark that these reasons do not appear to have been given in the reply to that query.

He would further remark that, by the 20th section of the Act, the mortgagor is required to pay the "interest on the principal sum or as much thereof as shall from time to time remain unpaid."

Further explanation on this point is therefore required.

It is admitted that the capital so discharged does not bear interest, and for the reasons stated in answer to Query No. 275, it appears in the Concessions that it is not liable to interest.

It is, in fact, a similar case to instalments on a loan, where the principal and interest merge into one final sum payable on a certain day in each year.

The sum in the case of these mortgages is not fixed, but the date day is, and the Act 14 & 15 Vict. c. 75, does not contemplate any calculation of interest except to that date day.

The Commissioners referred this Query and No. 253 to their solicitor, who certifies the views set out in the reply to Query No. 275, as follows:-

"The late Board of Ecclesiastical Commissioners never charged interest on an instalment once it was struck and debited to the account. Whether the words of the 20th section of 14 & 15 Vict. c. 72, would enable the mortgagee to enforce interest on such instalments is a legal question, and one that has never been decided or even raised, but in my opinion they would not.

"The plate preceding the words referred to is, that interest is to be charged to the end of the year ending with the date of the debt, either on the whole or the principal sum (for the first two years), or so much thereof as remains due on deduction of instalments.

"Take the date of a deed as 1st May 1870.—On the 1st May 1870 a year's interest is to be charged on the full sum, and so on the 1st May 1870, and with this year's interest an instalment is debited, but not paid until (say) 1st July 1870. When so paid, interest thereon cannot be required, for, by the Act, interest must be yearly, and must be calculated to 1st May. Nothing can interest be required on each instalment for the two months on 1st May 1870, for by the Act, the interest then payable is the interest on so much as shall then remain unpaid, and this is after giving credit for the instalment in question.

"It is, therefore, clearly impossible in any way to charge interest on the instalments so struck.

(signed) "John Bell."

APPENDIX, No. 3.

SCHEDULE of Bonds, PROMISSORY NOTES, GUARANTEES, and other SECURITIES.

BONDS.

			£. s. d.				
Burn	-	Holywood	-	100	-	To secure completion of works	James Alexander and others,
Ardleff	-	Killarney	-	500	-	To secure payment of 500 £ towards building church.	Richard Herbert and others.
Town	-	Cathedral	-	5,000	-	To secure completion of works	Bishop of Tuam and others,
Dublin	-	St. Anne's	-	3,000	-	- - - - -	W. D. La Touche and others,
Connaught	-	Messines, Ballintubber	-	1,000	-	To secure payment of 1,000 £. towards building church.	Richard Davison and others,
-	-	St. Thomas, Belfast	-	2,500	-	Payment for 1,250 £. -	R. H. Clarke and others,
-	-	St. Andrew's, Belfast	-	500	-	To secure payment of 500 £. towards building church.	J. Richardson and others,
Derry	-	Dundalk, L. B.	-	300	-	To secure Commissioners against having to pay 300 £. should a parish church be erected.	William Stewart and others.
Connaught	-	St. Thomas, Belfast	-	1,000	-	To secure completion of works	R. H. Clarke and others,
-	-	St. James, Belfast	-	1,000	-	- - - - -	William Valentine and others,
-	-	Ditto	-	1,102	3	1	- - - - -
						To secure payment of 1,102 £. 3s. Id.	
							A. Returned 24th Jan. 1871.
							B. Returned 24th Jan. 1871.

PROMISSORY NOTES.

Burn	-	St. Mary, New Ross	-	75	-	To secure payment of 75 £. towards erection of spire.	Robert Tyndall and another	a. Paid March 1871.
Ardleff	-	Killarney	-	100	-	To secure payment of 100 £. towards erection of spire.	Richard Herbert and another.	

LETTERS OF GUARANTEE.

Cork	-	St. Nicholas	-	270	-	To secure payment of 270 £. towards tower and spire, if works not completed.	J. Cooper and another.	
Dublin	-	Castle M'Adam	-	130	-	To pay balance of subscriptions -	Edward Bayley and others,	
Burn	-	Gary Abbey	-	275	-	To pay on completion of works -	Hugh Montgomery,	
Connaught	-	Branciford	-	270	-	To pay within 12 months from date of contract -	W. Crows and others.	
Dublin	-	M. T. Park, All Saints	-	75 £. per ann.	-	To secure endowment -	R. Gray,	
Connaught	-	St. Mary, Craughwell, Belvoir, Longford	-	250	-	To pay James Henry any additional claim, &c.	William Hart and others.	
Armagh	-		-	60	-	To pay towards enlargement -	Chardronians.	

MISCELLANEOUS.

Connaught	-	Buckingham	-	100 £. share		Share certificate in Buckingham State Company.	Walter Doolin	a. Returned 16th May 1871.
Ossory	-	Borris-in-Ossory	-	100 £. share	-	- - - - -	William Doolin	-
Derry	-	Dromore	-	250	4	Receipt from contractors in lieu of subscription.	G. L. Payne and others.	
Dublin	-	Methodist	-	10	-	Deposit receipt as security by contractor.	J. & W. Beckon	a. Returned 2d Feb. 1871.
Ulster	-	Kilcock	-	100	-	- - - - -	X. Brady	b. Returned 20th Mar. 1871.

a. b. The two bonds referred to were given as security that works, towards which the Ecclesiastical Commissioners contributed, should be properly completed. The works were completed properly, and the bonds were then returned.

b. Promissory note for 75 £. paid 3d. March 1871, and the sum realized lodged in bank and duly applied.

c. d. The shares and deposit receipts were lodged at post security by the contractor for building the churches named. Their contracts provided that upon a certain amount of the works being executed, the shares and deposit receipts should be returned. This being complied with, they were returned.

(Correct.)

William Lloyd Bernard, Chief Clerk.

28 May 1871.

IRISH CHURCH TEMPORALITIES COMMISSION.

APPENDIX, No. 4.

My Lords,

29 November 1870.

In carrying out the provisions of "The Irish Church Act, 1869," the Commissioners find that certain liabilities will become due and payable at dates antecedent to the time at which the necessary funds can be provided out of the proceeds of the sale of the church property.

Referring to the estimate made by Mr. Gladstone, in his speech of the 1st March 1869, the Commissioners observe that the amount of liability in respect of—

	£.
Commutation of annuities (should the clergy commute), under the 23rd section of the Act, is estimated at - - - - -	5,700,000
Lay compensations, under the 18th and other sections - - - - -	900,000
Private endowments, under Section 29 - - - - -	500,000
Building charges, Sections 24 and 50 - - - - -	250,000
Regium Donum and College of Maynooth, under Sections 38, 39, and 40 - - - - -	1,100,000
	<hr/>
	£. 8,450,000

In part of this sum of 8,450,000 £, the Commissioners have already expended, out of funds in their hands, the sum of 185,942 £ on account of "Regium Donum," and the grant having been withdrawn from the estimates for the present financial year, the necessity for providing funds to meet further payments under this head, to the extent of 462,000 £, is both urgent and immediate.

With regard to commutation moneys, it may be stated that, under the 53rd section of the Act, the Commissioners may, instead of paying such sums at once, elect to pay the same by half-yearly instalments, not exceeding eight in number, with interest at the rate of 3½ per cent. But the Commissioners are of opinion that, provided money can be raised at the same rate of interest, it will be desirable (in the event of commutation taking place) to pay over the commutation money at once to the church representative body.

Your Lordships will perceive, both from Mr. Gladstone's speech, and from the Act itself, that these compensation and commutation payments, which may be designated as "compulsory," must be made when demanded. And, with regard to the 5,700,000 £ for commutation of the life interest of the clergy, an entire option exists on the part of the recipients to require payment or not. They have a right to demand that payment shall be made to the representative body, according to the provisions of the Act, if they find it for their interest to commute, and the Commissioners are bound in that case to find the means of payment.

In order, therefore, to carry out the measure, it is necessary that the Commissioners should be prepared to meet this option on the part of the clergy.

At present it is impossible even to conjecture whether the clergy, generally, will commute or not. It will probably depend upon various circumstances not yet developed; principally, perhaps, upon the amount of subscriptions in course of collection, called the "Sustentation Fund," which will constitute the collateral security to the clergy for payment by the representative body of their annuities.

But it will be desirable to assume that the commutation will be general, and to provide funds accordingly; and in making such provision it is necessary, in the first place, to bring under review the present financial position of the Commissioners.

The annual amount of money receivable at 26th July 1869, was 131,214 £. This sum, at present date, has increased through benefits having become vacant to 140,375 £.

A copy of the latest account rendered to the Comptroller and Auditor General is here-with submitted, in evidence of the fact that the ordinary annual receipts of the Commissioners have, during the past year, been insufficient (as must necessarily have been the case) to provide for the liabilities imposed by the Act; and, that up to the 30th June last, it had been found necessary to provide money to the extent of 115,000 £, by sale of Government securities.

Beyond the expenditure on account of Regium Donum (amounting on the 28th ultimo to 185,942 £) the sum of 135,916 £ has been expended, under the 48th and 49th sections, on church works, &c., and a considerable amount of liability under this head still exists.

Taking these facts into consideration, it is submitted that your Lordships will at once concur in the view taken by the Commissioners that, until the capital value of the church property, to some extent, be realized by sale, the moneys arising from the property in its present

present form are totally inadequate to meet the capital payments hereinbefore referred to; and that it becomes necessary, therefore, to bring the borrowing powers of the Act into immediate operation, and to make arrangements, as soon as may be convenient, for raising the means required.

In the first place, to enable the Commissioners to meet the demand for payment of commutation money, under the head of Regium Donum, an advance of 500,000*l.* will be immediately required. And the Commissioners require to be placed in a position to meet the legal engagements in respect of the under-mentioned liabilities, whenever payment may be demanded, which may be at any time after the 1st January 1871, viz.:—

	£.
For commutation (if required) - - - -	5,700,000
Lay emoluments - - - -	900,000
Private endowments (payable within six months from 1st January 1871) - - - -	500,000
Building charges - - - -	250,000
College of Maynooth (payable early in 1871) - -	369,000

These sums, together with the 500,000*l.* for Regium Donum above referred to, amount to the sum of 8,219,000*l.*, for which provision should be made.

As it is doubtful, in the opinion of the Commissioners, whether the tithe rentcharge will be redeemed by cash payments, and as under the terms of the 52nd section three-fourths of the purchase money of landed property may remain on loan, it is desirable to ascertain the least number of years in which so large an amount of advances may be paid off, with interest at, say, 3½ per cent.; duly considering, at the same time, the means of repayment that may be at the disposal of the Commissioners.

Supposing the whole of the landed property to be sold on the loan principle during the ensuing nine years' duration of the Commission, in equal portions annually, and under the provisions of the 62nd section; that is to say, one-fourth in money, and the balance of purchase money by 64 half-yearly instalments, with interest at 4 per cent.; and, supposing the whole of the tithe rentcharge to be converted into loan, under the terms of the 32nd section, the annual surplus, after deduction of expenses of the Commission, and after reserving a sufficient sum of money for financial purposes in the hands of the Commissioners, would leave upwards of 700,000*l.* a year applicable for repayment of a loan of 8,219,000*l.*

And with regard to the period of time to be allowed for repayment, a loan of 8,219,000*l.* may be paid off with interest at 3½ per cent., by a fixed annual payment of 713,615*l.*, in 15 years.

The Commissioners, therefore, propose that arrangements should be made for supplying the 8,219,000*l.* (if required), on the principle of its being repaid, with interest, by a fixed annual payment, commencing in 1872, before which time they cannot doubt that considerable sales of property will be effected.

The Commissioners have considered it prudent to suppose the possibility of the whole loan of 8,219,000*l.* having to be provided by advances; but, on the other hand (as they have remarked), the option to be exercised by the clergy with regard to commutation may be partial and limited. In the arrangement, therefore, which the Commissioners suggest for their Lordships' consideration, it might be provided that advances should be applied for by the Commissioners, from time to time, as they may be required, after due notice, in sums of not less than 500,000*l.*, on security to be given by the Commissioners; such advances to bear interest from the date of issue, and to be repaid on the principle of redemption in 15 years.

It is now proper to direct the attention of your Lordships to the question of security for repayment of advances. Under the 59th section, the Commissioners may give as security for the repayment of money borrowed, and of interest thereon, the whole or any part of the property vested in them by the Act. And accordingly, statements in gross, showing the rents and tithe rentcharge vested in the Commissioners, at the present date, with an approximate estimate of their capital value, are herewith submitted.

Practically, the only means available for raising the necessary funds are those which the Sections 59 to 63 of the Act afford, namely, through a Government guarantee. The 61st section provides that the Treasury shall guarantee the advances, and the 62nd section that they shall direct the form of security and guarantee; and, accordingly, the Commissioners are desirous that a decision shall be come to by your Lordships both as regards supplying these advances from time to time, and the terms and forms of the loan, as provided in the section. And it is to be observed that, as the Commissioners will acquire the church property, subject, as regards the tithe rentcharge, to the redemption or purchase up by the rentcharge payers; and subject, as regards the church lands, to sale, it will be necessary that the form of deed of security shall be such as will not present any obstacle in the way of these sales and redemptions. And in order to meet the legal difficulty that may arise, the Commissioners, having given the whole subject their most mature consideration, would suggest that, as accruing surplus will supply the means of repayment of the loan, it should be regarded as the basis of security on which money may be advanced.

The Commissioners will be quite ready to co-operate, and to direct their law agent and

financial officers to place themselves in communication with those whom the Treasury may appoint to consider and regulate the details and form of security; but the subject is one of such high public importance, that they feel it their duty, in the first instance, to submit it to the general consideration of the Government.

I have, &c.

The Right Honourable (signed) *Denis Godley,*
The Lords Commissioners of Her Majesty's Treasury. Secretary.

APPENDIX, No. 5.

Exchequer and Audit Department,
23 January 1871.

Sir,

THE Comptroller and Auditor General observes, from the examination of the account of the Irish Church Temporalities Commissioners, that among the payments made in compensation for the withdrawal of the Parliamentary Vote, commonly called the Regium Donum, grants have been made to the Presbyterian Widows' Fund Association, and to the Trustees of the Secession Widows' Fund Association, on account of the annual subscription made by individual members to those funds.

According to the terms of the 40th section of the Irish Church Act, it would appear that compensation was only intended to be made to such associations or trustees as had derived pecuniary benefit from the Regium Donum Fund, included under Sub-sections 1 to 4.

And as from the accounts of the Regium Donum Fund which have been furnished to this Department, it does not appear that any portion of the Parliamentary Grant had been contributed to those associations by way of annual subscription to the funds above mentioned, I am to request that the Comptroller and Auditor General may be informed of the grounds upon which these payments have been made.

I am, &c.
(signed) *C. L. Ryan.*

The Secretary,
Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin.

Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin,
27 January 1871.

Sir,

I AM directed by the Commissioners of Church Temporalities in Ireland to acknowledge the receipt of your communication, dated the 23rd instant, in reference to the grants made to certain Widows' Fund Associations on account of the annual subscriptions given by individual members to those funds, and inquiring on what grounds those grants were sanctioned.

In reply, I am to inform you that the payments you allude to were made in pursuance of a decision of the Commissioners; that they were properly due under the provisions of the 40th section of the "Irish Church Act."

I am, &c.
(signed) *D. Godley, Secretary.*

The Secretary,
Exchequer and Audit Department, London.

Exchequer and Audit Department,
14 February 1871.

Sir,
I HAVE laid before the Comptroller and Auditor General your letter of the 27th January.

In reply, I am directed to state that, as it was not the intention of the Comptroller and Auditor General to question the fact that "the payments alluded to were made in pursuance of a decision of the Commissioners," there would appear to be some misapprehension as to the object of my letter of 23rd of the same month.

By the 40th section of the Irish Church Act certain associations became entitled to compensation on account of the withdrawal of the Parliamentary Grant, or "Regium Donum."

In accordance, therefore, with the terms of this Section and Sub-sections Nos. 1 to 3, compensation has been made to the Fund for Supporting the Widows and Orphans of the Ministers of the Synod of Ulster, Sub-section No. 1.

Also, to the associations in respect of sums derived from vacant congregations, Sub-section No. 2, and—

Then to the associations for sums paid annually by ministers out of their first year's income, Sub-section No. 3.

Upon these payments the Comptroller and Auditor General has no remarks to offer.

But in addition to these payments, compensation has been made, under Sub-section No. 2, to the associations, on account of the annual subscriptions paid by members.

So far as the Comptroller and Auditor General has been able to inform himself, these annual

annual subscriptions made by members to these associations were not sums paid out of the Parliamentary Grant, or "Regium Donum," but were annual payments made by members apparently of their own free will, or, at all events, were not made in virtue of any conditions imposed by Parliament.

In this view of the matter it would appear that these associations sustained no loss on account of the withdrawal of the Parliamentary Grant.

The Comptroller and Auditor General, therefore, requests that you will be so good as to move the Commissioners to inform him whether his impressions as to the facts as above recited in reference to the latter class of payments are correct; and, if not, in what respects they are erroneous.

The Secretary,
Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin.

I have, &c.
(signed) C. L. Ryan.

Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin,

16 February 1871.

Sir,
I AM directed by the Commissioners of Church Temporalities in Ireland to acknowledge the receipt of your letter of the 14th instant, and with reference to the concluding portion of it I am to observe that, were the Commissioners to comply with the Comptroller and Auditor General's request, "that, if his impressions as to the facts connected with the payments on account of the annual subscriptions of members of Widows' Funds Associations are not correct, he may be informed in what respect they are erroneous." Such a course would necessarily involve a further statement of the reasons which influenced the Commissioners in coming to the decision at which they arrived with regard to the legality of these payments.

If they were to enter into these details they would, in fact, be justifying their construction of the Act on a point where the law constitutes them the sole and final judges. This, the Commissioners, desirous as they are of giving the Comptroller and Auditor General all the information in their power, could not properly consent to do.

They can only state that they came to the conclusion that the payments in question ought to be made, after full consideration and after weighing all the points which are mentioned in your letter.

I am, &c.
(signed) D. Godley, Secretary.

The Secretary,
Exchequer and Audit Department.

APPENDIX, No. 6.

Exchequer and Audit Department.
23 March 1871.

Sir,
I HAVE laid before the Comptroller and Auditor General the reply to Query No. 94, on the subject of livings, which have been augmented by grants from the Boulter Fund, in which it is stated that the "payments are in every case identical with those made by the late Ecclesiastical Commissioners."

I have also laid before the Comptroller and Auditor General two (2) statements compiled from books in your department, copies of which marked (A.) and (B.) are herewith enclosed.

Statement (A.) contains the list of livings augmented by grants from the Boulter and General Funds, to amounts exceeding 100*l.* a year.

Statement (B.) contains the livings increased by grants from the Boulter Fund only, to amounts exceeding 100*l.* a year.

The Comptroller and Auditor General observes that, by the Act 46 Geo. 3, c. 60, livings might be augmented by grants from the Boulter Fund, "so that the value so certified, together with such augmentation so to be granted, shall not in the whole exceed the value of 100*l.* by the year."

By the 61st section of 3 & 4 Will. 4, c. 37, the Boulter Fund became vested in the late Ecclesiastical Commissioners, to be applied, *inter alia*, "as may have been heretofore lawfully granted for the augmentation of poor livings in Ireland."

And by the 32nd section of 23 & 24 Vict. c. 150, the late Ecclesiastical Commissioners were empowered to augment small livings to the extent of 200*l.* per annum out of the property vested in them, "save and except the properties and funds respectively bequeathed by Drs. Hugh Boulter and Robinson."

As the Comptroller and Auditor General has not been able to find any Act of Parliament which would enable the late Ecclesiastical Commissioners to augment small livings out of grants from the Boulter Fund to an amount exceeding 100*l.* a year, I am to request that you will be so good as to move the Irish Church Temporalities Commissioners to cause him to be informed upon what grounds they have directed these payments to be

be made. And I am at the same time to request that they will be good enough to inform him if they are aware whether the late Ecclesiastical Commissioners, having granted an augmentation to a living, took any steps with the view of ascertaining if that living had, since the date of the grant, increased in value to an amount of 100*l.* a year.

This review would appear to be necessary by the terms of the Act (Irish Act) 29 Geo. 2, c. 18, s. 6, which terms do not appear to have been repealed by any subsequent Act.

The Secretary,
Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin.

I am, &c.
(signed) C. L. Ryan.

Irish Church Temporalities Commission,
24, Upper Merrion-street, Dublin,

3 April 1871.

Sir,
I AM directed by the Commissioners of Church Temporalities in Ireland to inform you, for the information of the Comptroller and Auditor General, that they must decline to enter into the consideration of any of the questions suggested in your letter, dated 23rd ultimo.

The Commissioners are of opinion, and have so decided, that they have no power to question or review the proceedings or orders of the Ecclesiastical Commissioners for Ireland, but are bound, on taking the property, to discharge all the demands which attached upon it.

They have decided that they have no power to grant any fresh augmentation, nor to annul or amend any which have been made.

The schedules are herewith returned.

The Secretary,
Exchequer and Audit Department, London.

I am, &c.
(signed) Denis Godley, Secretary.

AFFIXIX, No 7.

Inland Revenue, Somerset House, London, W.C.,

20 April 1871.

Sir,
THE Board have been in communication with their officers in Ireland, on the subject of the inquiry contained in your letter of the 11th January last, as to exemption from income tax having been claimed under the 106th section of the Act 5 & 6 Vict. c. 35, in the accounts of the Irish Church Temporalities Commission, for certain property formerly held by the late Ecclesiastical Commissioners, but now made over, by the Irish Church Act, to the Irish Church Temporalities Commission.

It appears from the explanation given in your further letter of 2nd of February, that the property in respect of which the exemption is claimed consists of lands and investments, Schedules A. and C., and that the income received from these lands and investments is applied to the general purposes of the Act.

I am directed to state, for the information of the Comptroller and Auditor General, that the Board do not find that any of the landed estates held by the Ecclesiastical Commissioners have ever been discharged from assessment to the Income tax, Schedule A., but that the allowances to which the Commissioners may have been entitled, on account of the profits of such lands, &c., having been applied to charitable purposes, were always granted to them by way of repayment. As regards Schedule C., certain amounts of Government Stock held by the Ecclesiastical Commissioners were, from time to time, exempted as charity property; but since the passing of the Irish Church Act the whole of the Government Stock, formerly held by the Ecclesiastical Commissioners, has been charged with Income tax.

The Board are advised that the Church Temporalities Commissioners, appointed under the 32 & 33 Vict. c. 48, are entitled to repayment of Income tax in respect of all such items of expenditure made prior to 1st January 1871, as would have been admitted as raising a valid claim to repayment if made by the late Ecclesiastical Commissioners previous to the passing of the late Act; but that the question whether or not the Irish Church Temporalities Commissioners will be entitled, under the 68th section of the Irish Church Act, to any of the allowances which have hitherto been granted to the Ecclesiastical Commissioners cannot at present be answered, as it will depend upon the mode in which Parliament may direct the surplus contemplated by the 68th section to be applied.

The Board regret the delay which has occurred in regard to this inquiry, upon which they found it necessary to consult their legal advisers of the department, both here and in Dublin.

C. L. Ryan, Esq.

I have, &c.
(signed) Fred. B. Garnett.

THEIR CHARGE TRANSACTIONS.

ACCOUNT of the COMMENCEMENT of CROWN
TRANSACTIONS in INDIA, for the Period
from 08 July 1869 to 31 December 1870,
together with the Return of the CHARGES
and EXPENSES incurred.

(Proposed payment to be made by the Bank of India, on 1st January)

Entered, by The Office of Comptroller, in the Printed
Office Library

1871.

Under S. S. S.